

RINGKASAN

Kelurahan Sokoduwet sebagai sentra produksi tahu di Kota Pekalongan baru memenuhi sekitar 53 persen kebutuhan konsumsi tahu masyarakat. Seiring berjalannya waktu jumlah pengrajin tahu kian menurun. Permasalahan yang dihadapi pengrajin tahu seperti fluktuasi harga faktor produksi, peristiwa kelangkaan solar dan kayu bakar yang lembab. Hal tersebut menjadi kekhawatiran terhadap keberlangsungan usaha industri tahu di masa depan. Tujuan penelitian ini yaitu 1) mengetahui besarnya biaya produksi, penerimaan dan keuntungan usaha, 2) menganalisis kelayakan usaha industri mikro kecil tahu menggunakan R/C ratio dan titik impas, dan 3) menganalisis faktor-faktor yang memengaruhi keuntungan industri mikro kecil tahu menggunakan fungsi keuntungan Cobb-Douglas *unit output price*.

Metode penelitian yang dilakukan menggunakan pendekatan studi kasus. Lokasi penelitian dilaksanakan di Kampung Tahu Kelurahan Sokoduwet, Kecamatan Pekalongan Selatan, Kota Pekalongan. Lokasi penelitian ditentukan dengan cara *purposive* dengan pertimbangan memiliki jumlah pengrajin tahu terbanyak di Kota Pekalongan. Penelitian dilaksanakan pada tanggal 10 April sampai 9 Mei 2025. Teknik pengambilan sampel menggunakan metode sensus atau sampling jenuh dengan jumlah responden sebanyak 34 pengrajin tahu. Data penelitian yang digunakan adalah data primer dan sekunder dengan teknik pengambilan data wawancara, kuesioner dan studi pustaka. Analisis data penelitian ini menggunakan analisis deskriptif kuantitatif untuk menghitung biaya produksi, penerimaan, keuntungan, titik impas, R/C ratio, fungsi keuntungan Cobb-Douglas *unit output price*, dan analisis sensitivitas.

Hasil penelitian menunjukkan bahwa pengrajin tahu di Kelurahan Sokoduwet rata-rata biaya produksi satu bulan sebesar Rp18.246.059 dengan komponen biaya tetap sebesar Rp40.350 dan biaya variabel sebesar Rp18.205.709. Pengrajin tahu memiliki rata-rata penerimaan per bulan sebesar Rp24.963.354 dengan rata-rata keuntungan sebesar Rp6.717.295 per bulan. Industri mikro kecil tahu di Kelurahan Sokoduwet dinyatakan layak diusahakan berdasarkan perhitungan R/C ratio dan *break event point* (BEP). Keuntungan industri mikro kecil tahu di Kelurahan Sokoduwet dipengaruhi secara negatif oleh variabel harga kedelai, harga minyak goreng, harga solar dan penyusutan alat yang dinormalkan. Sedangkan variabel harga kayu bakar, upah tenaga kerja, harga air, harga kemasan serta pajak bumi dan bangunan yang dinormalkan tidak berpengaruh secara nyata terhadap keuntungan usaha.

Kata Kunci: Kelayakan, Industri Mikro Kecil, Tahu, Fungsi Keuntungan UOP Cobb-Douglas, Sensitivitas.

SUMMARY

The Sokoduwet subdistrict, as the center of tofu production in Pekalongan City, currently meets only about 53 percent of the community's tofu consumption needs. Over time, the number of tofu craftsmen has continued to decline. The problems faced by tofu craftsmen include fluctuations in the prices of production factors, shortages of diesel fuel, and damp firewood. These issues raise concerns about the sustainability of the tofu industry in the future. The objectives of this study are: 1) to determine the production costs, revenue, and profits of the business, 2) to analyze the feasibility of the small-scale tofu industry using the R/C ratio and break-even point, and 3) to analyze the factors influencing the profits of the small-scale tofu industry using the Cobb-Douglas profit function with unit output price.

The research method used a case study approach. The research location was Kampung Tahu, Sokoduwet Village, South Pekalongan District, Pekalongan City. The research location was determined using a purposive approach, considering that it has the largest number of tofu craftsmen in Pekalongan City. The research was conducted from April 10 to May 9, 2025. The sampling technique used was a census or saturated sampling method with a total of 34 tofu craftsmen as respondents. The research data used were primary and secondary data, collected through interviews, questionnaires, and literature review. The data analysis in this study employed quantitative descriptive analysis to calculate production costs, revenue, profit, break-even point, R/C ratio, Cobb-Douglas profit function with unit output price, and sensitivity analysis.

The results of the study show that tofu producers in Sokoduwet Village have an average monthly production cost of Rp18,246,059, with fixed costs amounting to Rp40,350 and variable costs amounting to Rp18,205,709. Tofu artisans have an average monthly revenue of Rp24,963,354 with an average monthly profit of Rp6,717,295. The micro-small tofu industry in Sokoduwet Village is deemed viable based on the R/C ratio and break-even point (BEP) calculations. The profits of the small-scale tofu industry in Sokoduwet Village are negatively influenced by the variables of soybean prices, cooking oil prices, diesel prices, and normalized equipment depreciation. Meanwhile, the variables of firewood prices, labor wages, water prices, packaging prices, and normalized land and building taxes do not significantly affect business profits.

Keyword: Feasibility, Small Micro Industry, Tofu, UOP Cobb-Douglas Profit Function, Sensitivity.